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Financial reports and audited financial statements, and reports of the Board of Auditors

Report of the Fifth Committee

Rapporteur: Mr. Steven Ssenabulya **Nkayivu** (Uganda)

I. Introduction

1. The previous recommendation made by the Fifth Committee to the General Assembly under agenda item 125 appears in the report of the Committee contained in document A/62/534.

2. The Fifth Committee resumed its consideration of the item at its 38th and 51st meetings, on 8 May and 13 June 2008. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/62/SR.38 and 51).

3. For its further consideration of the item, the Committee had before it the following documents:

(a) Financial report and audited financial statements for the 12-month period from 1 July 2006 to 30 June 2007 and the report of the Board of Auditors on United Nations peacekeeping operations;[1]

(b) Report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the financial period ended 30 June 2007 (A/62/784);

(c) Related report of the Advisory Committee on Administrative and Budgetary Questions (A/62/823).

[1] *Official Records of the General Assembly, Sixty-second Session, Supplement No. 5* (A/62/5 (Vol. II)).

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II. Consideration of draft resolution A/C.5/62/L.38

4. At its 51st meeting, on 13 June, the Committee had before it a draft resolution entitled "Financial reports and audited financial statements, and reports of the Board of Auditors" (A/C.5/62/L.38), submitted by the Chairman on the basis of informal consultations coordinated by the representative of Egypt.

5. At the same meeting, the Committee adopted draft resolution A/C.5/62/L.38 without a vote (see para. 6).

III. Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Financial reports and audited financial statements, and reports of the Board of Auditors

The General Assembly,

Recalling its resolutions 58/249 B of 18 June 2004, 59/264 B of 22 June 2005, 60/234 B of 30 June 2006, 61/233 B of 29 June 2007 and 62/223 A of 22 December 2007,

Having considered the financial report and audited financial statements for the twelve-month period from 1 July 2006 to 30 June 2007 and the report of the Board of Auditors on the United Nations peacekeeping operations,[1] the report of the Advisory Committee on Administrative and Budgetary Questions on the report of the Board of Auditors on the accounts of the United Nations peacekeeping operations for the financial period ended 30 June 2007[2] and the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the financial period ended 30 June 2007,[3]

1. *Accepts* the audited financial statements of the United Nations peacekeeping operations for the period from 1 July 2006 to 30 June 2007;[1]

2. *Takes note* of the observations and endorses the recommendations contained in the report of the Board of Auditors;[4]

3. *Reiterates* that the issue of outstanding assessed contributions is a policy matter of the General Assembly, and urges all Member States to make every possible effort to ensure the payment of their assessed contributions in full;

4. *Takes note* of the observations and endorses the recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions on the report of the Board of Auditors;[2]

5. *Commends* the Board of Auditors for the quality of its report and the streamlined format thereof;

6. *Takes note* of the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the financial period ended 30 June 2007;[3]

7. *Requests* the Secretary-General to ensure the full implementation of the recommendations of the Board of Auditors, including those relating to the cancellation of unliquidated obligations and the system of assets management, and

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[1] *Official Records of the General Assembly, Sixty-second Session, Supplement No. 5*, vol. II (A/62/5 (Vol. II)).

[2] A/62/823.

[3] A/62/784.

[4] *Official Records of the General Assembly, Sixty-second Session, Supplement No. 5*, vol. II (A/62/5 (Vol. II)), chap. II.

the related recommendations of the Advisory Committee in a prompt and timely manner, subject to the provisions of the present resolution;

8. *Also requests* the Secretary-General to continue to indicate an expected time frame for the implementation of the recommendations of the Board of Auditors as well as the priorities for their implementation, including the office-holders to be held accountable and measures taken in that regard;

9. *Further requests* the Secretary-General to continue to provide, in future reports on the implementation of the recommendations of the Board of Auditors concerning the United Nations peacekeeping operations, a full explanation for delays in the implementation of all outstanding recommendations of the Board.